

# FYE 2009 Review - Annual Financial Report

School District: Corbin Independent  
 Audit Firm Name: Marr, Miller & Myers, PSC  
 Date: 2/5/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,723,703.38	2,794,868.43	-71,165.05	2,831,228.00	-36,359.57	The difference is Revenue in lieu of taxes, see page 12 of audit report.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,131,149.94	-3,131,149.94	0.00	3,131,149.94	
Revenue (State) - 3XXX (Not 3900)	10,757,860.76	10,757,860.76	0.00	13,852,651.00	-3,094,790.24	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	13,481,564.14	16,683,879.13	-3,202,314.99	16,683,879.00	0.13	
Expenditures-Not including Transfers Out or On Behalf	13,585,830.10	13,494,864.23	90,965.87	16,626,015.00	-3,131,150.77	
Expenditures-On Behalf	0.00	3,131,149.94	-3,131,149.94	0.00	3,131,149.94	
Total Expenditures	13,585,830.10	16,626,014.17	-3,040,184.07	16,626,015.00	-0.83	
Excess (Deficiency) of Revenues Over Expenditures	-104,265.96	57,864.96	-162,130.92	57,864.00	0.96	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	47,648.00	47,648.00	0.00	47,648.00	0.00	
Total Other Financing Sources, Uses and Transfers	-47,648.00	-47,648.00	0.00	-47,648.00	0.00	
Net Change in Fund Balance	-151,913.96	10,216.96	-162,130.92	10,216.00	0.96	
Beginning Fund Balance - July 1	1,377,445.38	1,377,445.38	0.00	1,445,530.00	-68,084.62	Beginning balance differences to be determined
Ending Balance - June 30	1,225,531.42	1,387,662.34	-162,130.92	1,455,746.00	-68,083.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,131,149.94	-3,131,149.94	0.00	3,131,149.94	See page 24 of audit report; On behalf payments not separated
On-Behalf Expenditures by Fund	0.00	3,131,149.94	-3,131,149.94	0.00	3,131,149.94	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	-930.19	-930.19	0.00	0.00	-930.19	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	20,139.32	-20,139.32	0.00	20,139.32	See page 12 of audit report
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,080,188.69	1,080,188.69	0.00	1,099,398.00	-19,209.31	
Revenue (Federal) – 4XXX	1,952,972.16	1,952,972.16	0.00	1,952,972.00	0.16	
Total Revenues	3,032,230.66	3,052,369.98	-20,139.32	3,052,370.00	-0.02	
Expenditures-Not including Transfers Out and not 0280	3,079,878.66	3,100,017.98	-20,139.32	3,100,018.00	-0.02	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,079,878.66	3,100,017.98	-20,139.32	3,100,018.00	-0.02	
Excess (Deficiency) of Revenues Over Expenditures	-47,648.00	-47,648.00	0.00	-47,648.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	47,648.00	47,648.00	0.00	47,648.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	47,648.00	47,648.00	0.00	47,648.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	20,139.32	-20,139.32	0.00	20,139.32	See page 12 of audit report the difference is reported as Payment to lease obligation
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	228,509.00	228,509.00	0.00	228,509.00	0.00	
Total Revenues	228,509.00	228,509.00	0.00	228,509.00	0.00	
Expenditures-Not including Transfers Out	86,810.07	86,810.07	0.00	86,810.00	0.07	
Total Expenditures	86,810.07	86,810.07	0.00	86,810.00	0.07	
Excess (Deficiency) of Revenues Over Expenditures	141,698.93	141,698.93	0.00	141,699.00	-0.07	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	170,065.00	-170,065.00	See page 34 of audit report
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-170,065.00	170,065.00	
Net Change in Fund Balance	141,698.93	141,698.93	0.00	-28,366.00	170,064.93	
Beginning Fund Balance - July 1	28,365.52	28,365.52	0.00	28,366.00	-0.48	
Ending Balance - June 30	170,064.45	170,064.45	0.00	0.00	170,064.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	754,920.00	754,920.00	0.00	754,920.00	0.00	
Revenue (State) – 3XXX	1,125,990.00	1,125,990.00	0.00	1,125,990.00	0.00	
Total Revenues	1,880,910.00	1,880,910.00	0.00	1,880,910.00	0.00	
Expenditures-Not including Transfers Out	1,213,758.08	1,213,758.08	0.00	0.00	1,213,758.08	
Total Expenditures	1,213,758.08	1,213,758.08	0.00	0.00	1,213,758.08	Unexplained difference
Excess (Deficiency) of Revenues Over Expenditures	667,151.92	667,151.92	0.00	1,880,910.00	-1,213,758.08	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	2,487,984.00	-2,487,984.00	See page 34 of audit report
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-2,487,984.00	2,487,984.00	
Net Change in Fund Balance	667,151.92	667,151.92	0.00	-607,074.00	1,274,225.92	
Beginning Fund Balance - July 1	607,074.54	607,074.54	0.00	607,074.00	0.54	
Ending Balance - June 30	1,274,226.46	1,274,226.46	0.00	0.00	1,274,226.46	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	14,432.26	14,432.26	0.00	14,432.00	0.26	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	14,432.26	14,432.26	0.00	14,432.00	0.26	
Expenditures-Not including Transfers Out	731,673.46	829,673.46	-98,000.00	829,673.00	0.46	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	731,673.46	829,673.46	-98,000.00	829,673.00	0.46	
Excess (Deficiency) of Revenues Over Expenditures	-717,241.20	-815,241.20	98,000.00	-815,241.00	-0.20	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,444,290.91	1,444,290.91	0.00	1,444,291.00	-0.09	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,444,290.91	1,444,290.91	0.00	1,444,291.00	-0.09	
Net Change in Fund Balance	727,049.71	629,049.71	98,000.00	629,050.00	-0.29	
Beginning Fund Balance - July 1	0.00	0.00	0.00	725,121.00	-725,121.00	Beginning balance differences to be determined
Ending Balance - June 30	727,049.71	629,049.71	98,000.00	1,354,171.00	-725,121.29	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	144,842.00	-144,842.00	See page 34 of audit report; Debt Service Funds are not included in Munis
Total Revenues	0.00	0.00	0.00	144,842.00	-144,842.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,365,558.00	-1,365,558.00	
Total Expenditures	0.00	0.00	0.00	1,365,558.00	-1,365,558.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,220,716.00	1,220,716.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	1,213,758.00	-1,213,758.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,213,758.00	-1,213,758.00	
Net Change in Fund Balance	0.00	0.00	0.00	-6,958.00	6,958.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	38,998.00	-38,998.00	
Ending Balance - June 30	0.00	0.00	0.00	32,040.00	-32,040.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	18,637,646.06	21,860,100.37	-3,222,454.31	22,004,942.00	-144,841.63	See explanations above
Total Expenditures - Governmental Funds	18,697,950.37	21,856,273.76	-3,158,323.39	22,008,074.00	-151,800.24	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-60,304.31	3,826.61	-64,130.92	-3,132.00	6,958.61	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	1,444,290.91	1,444,290.91	0.00	0.00	1,444,290.91	
Net Change in Fund Balance - Governmental Funds	1,383,986.60	1,448,117.52	-64,130.92	-3,132.00	1,451,249.52	
Beginning Fund Balance - July 1 - Governmental Funds	2,012,885.44	2,012,885.44	0.00	2,845,089.00	-832,203.56	
Ending Fund Balance - June 30 - Governmental Funds	3,396,872.04	3,461,002.96	-64,130.92	2,841,957.00	619,045.96	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	504,574.05	504,574.05	0.00	504,574.00	0.05	
Total Operating Revenues	504,574.05	504,574.05	0.00	504,574.00	0.05	
Expenditures-Not including Transfers Out or On-behalf	1,376,108.25	1,373,038.46	3,069.79	1,413,902.00	-40,863.54	
Expenditures-On Behalf	0.00	79,425.98	-79,425.98	0.00	79,425.98	
Expenditures - Depreciation Only (Fund 81)	0.00	24,535.65	-24,535.65	24,536.00	-0.35	
Total Operating Expenses	1,376,108.25	1,477,000.09	-100,891.84	1,438,438.00	38,562.09	
Operating Income (Loss)	-871,534.20	-972,426.04	100,891.84	-933,864.00	-38,562.04	
Non-Operating Revenue - Interest Income Only (Local) - 1510	5,516.60	5,516.60	0.00	5,517.00	-0.40	
Revenue (State) - 3XXX	14,714.00	14,714.00	0.00	14,714.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	79,425.98	-79,425.98	79,426.00	-0.02	
Donated Commodities - 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	805,432.15	813,678.15	-8,246.00	813,678.00	0.15	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	825,662.75	913,334.73	-87,671.98	913,335.00	-0.27	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-45,871.45	-59,091.31	13,219.86	-20,529.00	-38,562.31	See page 16 of audit report
Beginning Net Assets - July 1	317,713.30	317,713.30	0.00	511,557.00	-193,843.70	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	271,841.85	258,621.99	13,219.86	491,028.00	-232,406.01	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	376,054.03	378,313.23	-2,259.20	378,313.00	0.23	
Total Operating Revenues	376,054.03	378,313.23	-2,259.20	378,313.00	0.23	
Expenditures-Not including Transfers Out	365,424.01	409,712.47	-44,288.46	409,712.00	0.47	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	365,424.01	409,712.47	-44,288.46	409,712.00	0.47	
Operating Income (Loss)	10,630.02	-31,399.24	42,029.26	-31,399.00	-0.24	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	17,614.69	17,614.69	0.00	17,615.00	-0.31	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	44,288.46	-44,288.46	44,288.00	0.46	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	17,614.69	61,903.15	-44,288.46	61,903.00	0.15	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	28,244.71	30,503.91	-2,259.20	30,504.00	-0.09	
Beginning Net Assets - July 1	15,024.98	15,024.98	0.00	15,025.00	-0.02	
Ending Net Assets - June 30	43,269.69	45,528.89	-2,259.20	45,529.00	-0.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	880,628.08	882,887.28	-2,259.20	882,887.00	0.28	
Total Operating Expenses - Proprietary Funds	1,741,532.26	1,886,712.56	-145,180.30	1,848,150.00	38,562.56	See explanations above
Operating Income (Loss) - Proprietary Funds	-860,904.18	-1,003,825.28	142,921.10	-965,263.00	-38,562.28	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	843,277.44	975,237.88	-131,960.44	975,238.00	-0.12	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-17,626.74	-28,587.40	10,960.66	9,975.00	-38,562.40	
Net Assets, July 1, 2008 - Proprietary Funds	332,738.28	332,738.28	0.00	526,582.00	-193,843.72	
Net Assets, June 30, 2009 - Proprietary Funds	315,111.54	304,150.88	10,960.66	536,557.00	-232,406.12	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	79,425.98	-79,425.98	0.00	79,425.98	See page 16 and 24 of audit report
Fund 51 - On-Behalf Expenditures	0.00	79,425.98	-79,425.98	0.00	79,425.98	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	781,550.77	-781,550.77	781,550.00	0.77	See page 27 of audit report
Depreciation Expense - Fund 81	0.00	24,535.65	-24,535.65	24,536.00	-0.35	See page 27 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,275,003.70	-3,275,003.70	3,254,864.38	20,139.32	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	123,714.00	-123,714.00	On behalf is not separated in audit report; see page 24
On-Behalf Payments (Audit - KDE Web)	0.00	-3,275,003.70	3,275,003.70	-3,131,150.38	-143,853.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	781,550.77	-781,550.77	0.00	781,550.77	Not evaluating at this time
Change Total assets	0.00	-781,550.77	781,550.77	0.00	-781,550.77	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-781,550.77	781,550.77	0.00	-781,550.77	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	24,535.65	-24,535.65	0.00	24,535.65	Not evaluating at this time
Change Total assets	0.00	-24,535.65	24,535.65	0.00	-24,535.65	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-24,535.65	24,535.65	0.00	-24,535.65	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	0.00	806,086.42	-806,086.42	0.00	806,086.42	See above
Change in Total Fixed Assets	0.00	-806,086.42	806,086.42	0.00	-806,086.42	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-806,086.42	806,086.42	0.00	-806,086.42	